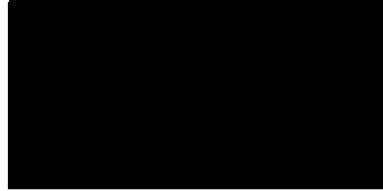


EXHIBIT 14



Kimberley C. Green



August 28, 2018

My name is Kimberley Claire Green and I have known Michael Cohen for 35 years. We first met at American University in Washington DC when we were both 17, entering as Freshmen and studying. There is an old adage that says "you can't choose your relatives, but you can choose your friends" and in this instance, I chose wisely. Michael has become cherished family.

I have seen Michael grow from a young College boy into an exemplary father, husband and man. The core of him is and always has been the same. He is kind and generous, non-judgemental, charitable, principled and moral, wise with an essence of charming naïveté, loving and devoted to his family members. Whilst his humour is as sharp as a whip, it is not cruel or ever at someone else's expense. Michael's greatest characteristic, yet also on occasion his Achilles heel, is his staunch loyalty. When he is behind you it is unfaltering, at times to his detriment.

Michael's family is his whole world. He lives for them and his entire being is devoted to them. He has been the son a father wishes for and the father a child is blessed to have. Michael is patient and tolerant and always there without fail for his family, be it his children, his wife, a sibling or his mother and father. As a father, he has guided his children to become strong, confident individuals with sound morals and a secure sense of self and has done so by providing a loving, supportive and stable home life for them alongside his wife Laura. Michael has rarely spent time apart from his wife and children and I don't believe he has missed even one important event in their lives. When Michael and I speak, our children are the main topic of conversation and his pride in his shines down the phone line.

As long as I have known Michael, he has not smoked, has never taken drugs and prior to his now infamous Scotch on the rocks, I have never known him to even consume small quantities of alcohol. Even at College, Michael was the consummate patriarch. The well grounded and sympathetic one all went to for guidance.

I regard Michael as someone that is highly attuned to the idea of being responsible to society and the world. For him, social consciousness is a moral commitment. I personally know of the many humanitarian projects that Michael has been involved with. His excitement in regard to this type of work is infectious and spurs on other people to participate, including those who would not normally do so. He is most fulfilled when he is helping others and is able to be a positive influence.

Kimberley

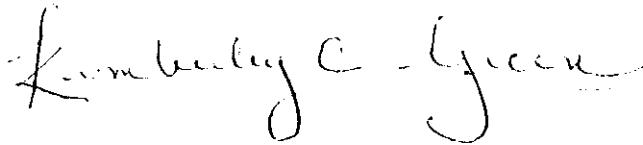
When Michael sees a human being in distress, he feels he has an obligation to help him and he is passionate about this. I am personally aware of numerous old friends of Michael's that he had lost touch with many years before contact him out of the blue for help, requesting financial contributions, business or legal advice. Not one of those people did Michael turn away or leave their calls unanswered. No matter how busy he was or what difficulties he was facing in his own life, Michael made room. He had once told them to contact him if they ever needed anything and he meant it. When the day came that Michael was called upon; He was there.

I have had my own personal and business issues over the years, including the past year, that Michael has helped me solve through endless phone calls and messages with each other. He listens patiently and responds thoughtfully and if a pressing matter interrupts us, he will always come back to me with a 'where were we'. When I was starting up a new company in the UK, Michael made it his mission to find me the right people to be involved and that I could trust so that he knew that I would be safe. More times than I can count, Michael has been in business meetings, lunches, dinners, on holiday or with friends and I would receive a phone call or message from him introducing me to someone there with him that he felt would be a good client for me or that I would find interesting.

Michael is sensitive and compassionate. My daughter [REDACTED] was being mercilessly bullied at high school and when I told Michael about it, he talked me through his own similar experiences with his daughter Sami with great emotion and arranged a Skype call with [REDACTED] to give her face to face advice and empathy as her well being mattered to him. I have 3 children and his long arm of benevolence touches them all frequently in this way.

Michael is a selfless caretaker. He gives of himself endlessly without complaint and does not ask for anything in return. That is the way he has always been since I met him 35 years ago.

Yours Sincerely,



Kimberley C. Green

